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DRAFT, 2006

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**VIA FACSIMILE & DHL COURIER**

U.S. Patent Application No. 10/728,846  
Inventors: Frédéric SIMONET et al.  
Your Ref: B02/2536 US GD/GL  
Our Ref: 06028.0037-00

Dear M. Le Roy:

Thank you for your e-mails of May 9 and 10, 2006. Further to your instructions, we timely filed an Amendment and Response to the outstanding Office Action, with the payment of the fee for a three month extension of time, in the U.S. Patent and Trademark Office today. We also filed an Information Disclosure Statement and PTO Form SB/08 (collectively "the IDS") citing the documents listed in the specification and French Search Report. Copies of the as-filed papers are enclosed for your records. As stated in our previous correspondence, we paid the fee for the first month extension of time.

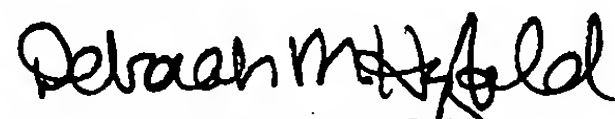
Unfortunately, we did not have time to incorporate all of your suggested comments in our response due to the last minute nature of this filing. Should we need to file a substantive response in reply to a subsequent Office Action, we will be sure to incorporate the remainder of your comments at that time.

With respect to the IDS, we did not cite the reference JP 91-10659, which was listed on page 53 of the specification, as we did not deem the citation to be correct (it is entitled "Polyphenol-aldehyde foams resistant to flame penetration"). Please send us the proper citation so we may file a supplemental IDS as soon as possible.

We will be sure to keep you informed as to the status of this case. As always, if you have any questions, please contact us.

With best regards,

Sincerely,

  
Deborah M. Herzfeld

TVW/DMH/sal  
Enclosures (via DHL only)